

## DETAIL SCHEDULES

SCHEDULE 1.001

FY2005 FULL COST ALLOCATION PLAN

CITY OF HOUSTON

BUILDING DEPRECIATION

NATURE AND EXTENT OF SERVICES

The building depreciation is allocated to user departments occupying City-owned buildings. The depreciation is equivalent to two and a half percent (2.5%) of the costs of construction and subsequent improvements and the allocation basis is the total usable square footage occupied. The functions are pertaining to three buildings: City Hall, City Hall Annex and Municipal Courts Building.

City of Houston, Texas  
FY 2005 Full Cost Alloc. Plan  
BUILDING DEPRECIATION  
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:				
Departmental cost adjustments:				
BUILDING USAGE	989,491			
Total departmental cost adjustments:	989,491			989,491
Total to be allocated:	\$989,491			\$989,491
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City of Houston, Texas  
FY 2005 Full Cost Alloc. Plan  
BUILDING DEPRECIATION  
Schedule of costs to be  
allocated by function

	Total	General & admn	CITY HALL	CITY HALL ANNEX	MUNICIP.CT.BLDG
Cost adjustments -----					
Departmental cost adjustments					
BUILDING USAGE	\$989,491		\$440,269	\$327,264	\$221,958
Functional cost	989,491		440,269	327,264	221,958
Allocable costs	989,491		440,269	327,264	221,958
1st Allocation	989,491		440,269	327,264	221,958
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Total allocated	\$989,491 =====		\$440,269 =====	\$327,264 =====	\$221,958 =====

City of Houston, Texas  
FY 2005 Full Cost Alloc. Plan  
BUILDING DEPRECIATION  
Detail allocation of  
CITY HALL

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A PURCHASING S	16,750	18.795	\$82,741		\$82,741		\$82,741
MAYOR-EXECUTIVE	37,395	41.956	184,719		184,719		184,719
CONTROLLER	32,802	36.802	162,031		162,031		162,031
CITY SECRETARY	728	0.816	3,596		3,596		3,596
BUILDING SVCS	1,454	1.631	7,182		7,182		7,182
Subtotal	89,129	100.000	440,269		440,269		440,269
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Total	89,129	100.000	\$440,269		\$440,269		\$440,269
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(A) Alloc basis: Square Footage Occupied

Source: Building Services Department

City of Houston, Texas  
 FY 2005 Full Cost Alloc. Plan  
 BUILDING DEPRECIATION  
 Detail allocation of  
 CITY HALL ANNEX

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
MAYOR-EXECUTIVE	20,512	17.830	\$58,354		\$58,354		\$58,354
LEGAL	42,786	37.195	121,721		121,721		121,721
CITY SECRETARY	5,070	4.407	14,424		14,424		14,424
CITY COUNCIL	21,283	18.501	60,548		60,548		60,548
BUILDING SVCS	25,385	22.067	72,217		72,217		72,217
Subtotal	115,036	100.000	327,264		327,264		327,264
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Total	115,036	100.000	\$327,264		\$327,264		\$327,264
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(A) Alloc basis: Square Footage Occupied

Source: Building Services Department

City of Houston, Texas  
FY 2005 Full Cost Alloc. Plan  
BUILDING DEPRECIATION  
Detail allocation of  
MUNICIP.CT.BLDG

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
INFORMATION TECH	14,100	13.557	\$30,092		\$30,092		\$30,092
LEGAL	3,784	3.640	8,076		8,076		8,076
MUN COURTS-ADMIN	53,600	51.538	114,394		114,394		114,394
MUN COURTS-JUSTI	31,248	30.046	66,690		66,690		66,690
POLICE	1,268	1.219	2,706		2,706		2,706
Subtotal	104,000	100.000	221,958		221,958		221,958
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Total	104,000	100.000	\$221,958		\$221,958		\$221,958
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(A) Alloc basis: Square Footage Occupied

Source: Building Services Department

City of Houston, Texas  
FY 2005 Full Cost Alloc. Plan  
BUILDING DEPRECIATION  
Departmental Cost  
Allocation Summary

	Total	CITY HALL	CITY HALL MUNICIPAL CT. BLD ANNEX	
F&A PURCHASING S	\$82,741	\$82,741		
INFORMATION TECH	30,092			30,092
MAYOR-EXECUTIVE	243,073	184,719	58,354	
CONTROLLER	162,031	162,031		
LEGAL	129,797		121,721	8,076
CITY SECRETARY	18,020	3,596	14,424	
CITY COUNCIL	60,548		60,548	
MUN COURTS-ADMIN	114,394			114,394
BUILDING SVCS	79,399	7,182	72,217	
MUN COURTS-JUSTI	66,690			66,690
POLICE	2,706			2,706
Direct Billed				
Total	\$989,491	\$440,269	\$327,264	\$221,958
	=====	=====	=====	=====



SCHEDULE 2.001

FY2005 FULL COST ALLOCATION PLAN

CITY OF HOUSTON

EQUIPMENT DEPRECIATION

NATURE AND EXTENT OF SERVICES

The equipment depreciation is allocated to user departments and the depreciation allowance is the allocation basis. There are four classes of equipment:

(1) Computer Equipment - The components are: equipment for micro-computer, radio, telephone and telegraph, photography, audio, video and TV and other communications. The annual charge is 20% of the cost of equipment that has an estimated life of five years and has been purchased during the fiscal years 1999 through 2003.

(2) Office Equipment - The components are: equipment for office and reproduction, furniture and fixtures, and appliances and apparatus. The annual charge for equipment, such as typewriters and calculators is 6.67% of the cost of equipment that has an estimated life of fifteen years and has been purchased during the fiscal years 1999 through 2003.

(3) Vehicles - The components are: standard automobiles, vans and buses, general

trucks, trailers and other vehicles. The annual charge is 20% of the cost of equipment that has an estimated life of five years and has been purchased during the fiscal years 1999 through 2003.

(4) Other Equipment - The components are equipment for minor maintenance/shop tools, laboratory, medical instrument, traffic control, athletic and recreation, fire and rescue and other equipment. The annual charge is 20% of the cost of equipment that has an estimated life of five years and has been purchased during the fiscal years 1999 through 2003.

City of Houston, Texas  
FY 2005 Full Cost Alloc. Plan  
EQUIPMENT DEPRECIATION  
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:				
Departmental cost adjustments:				
EQUIPMENT USE CHG	62,169,592			
Total departmental cost adjustments:	62,169,592			62,169,592
Total to be allocated:	\$62,169,592			\$62,169,592
	=====			=====

City of Houston, Texas  
FY 2005 Full Cost Alloc. Plan  
EQUIPMENT DEPRECIATION  
Schedule of costs to be  
allocated by function

	Total	General & admin	COMPUTER	OFFICE EQUIP	VEHICLES	OTHER EQUIPMENT
Cost adjustments -----						
Departmental cost adjustments						
EQUIPMENT USE CHG	\$62,169,592		\$10,059,173	\$7,694,487	\$36,370,737	\$8,045,195
Functional cost	62,169,592		10,059,173	7,694,487	36,370,737	8,045,195
Allocable costs	62,169,592		10,059,173	7,694,487	36,370,737	8,045,195
1st Allocation	62,169,592		10,059,173	7,694,487	36,370,737	8,045,195
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Total allocated	\$62,169,592 =====		\$10,059,173 =====	\$7,694,487 =====	\$36,370,737 =====	\$8,045,195 =====

City of Houston, Texas  
 FY 2005 Full Cost Alloc. Plan  
 EQUIPMENT DEPRECIATION  
 Detail allocation of  
 COMPUTER

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A ADMIN	218,719	2.174	\$218,719		\$218,719		\$218,719
INFORMATION TECH	1,213,763	12.066	1,213,763		1,213,763		1,213,763
AFFIRMATIVE ACT	2,109	0.020	2,109		2,109		2,109
HUMAN RESOURCES	9,868	0.098	9,868		9,868		9,868
CONTROLLER	29,389	0.292	29,389		29,389		29,389
LEGAL	26,239	0.260	26,239		26,239		26,239
CITY COUNCIL	1,357	0.013	1,357		1,357		1,357
MUN COURTS-ADMIN	6,338	0.063	6,338		6,338		6,338
HEALTH ADMIN	714,893	7.106	714,893		714,893		714,893
PLANNING ADMIN	382,588	3.803	382,588		382,588		382,588
BUILDING SVCS	16,350	0.162	16,350		16,350		16,350
PW ECRE. ADMIN	3,731	0.037	3,731		3,731		3,731
HOUSING ADMIN	13,723	0.136	13,723		13,723		13,723
HRC 9-1-1 (218)	19,417	0.193	19,417		19,417		19,417
POLICE	5,086,704	50.567	5,086,704		5,086,704		5,086,704
FIRE	1,671,074	16.612	1,671,074		1,671,074		1,671,074
PW & ENG. OTHER	128,325	1.275	128,325		128,325		128,325
PW ECRE. DESIGN	20,856	0.207	20,856		20,856		20,856
PW ECRE. REAL ES	3,355	0.033	3,355		3,355		3,355
PW ECRE. PLANNIN	2,733	0.037	2,733		2,733		2,733
SOLID WASTE MGMT	152,597	1.516	152,597		152,597		152,597
LIBRARY	158,891	1.579	158,891		158,891		158,891
PARKS & RECREAT	176,154	1.751	176,154		176,154		176,154
Subtotal	10,059,173	100.000	10,059,173		10,059,173		10,059,173
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Total	10,059,173	100.000	\$10,059,173		\$10,059,173		\$10,059,173
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(A) Alloc basis: Depreciation Allowance

Source: Summary of Assets

City of Houston, Texas  
FY 2005 Full Cost Alloc. Plan  
EQUIPMENT DEPRECIATION  
Detail allocation of  
OFFICE EQUIP

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A ADMIN	1,798	0.023	\$1,798		\$1,798		\$1,798
INFORMATION TECH	9,512	0.123	9,512		9,512		9,512
CONTROLLER	1,113	0.014	1,113		1,113		1,113
LEGAL	18,321	0.243	18,321		18,321		18,321
CITY COUNCIL	1,095	0.014	1,095		1,095		1,095
MUN COURTS-ADMIN	9,756	0.126	9,756		9,756		9,756
HEALTH ADMIN	191,109	2.483	191,109		191,109		191,109
PLANNING ADMIN	38,243	0.497	38,243		38,243		38,243
BUILDING SVCS	1,156	0.015	1,156		1,156		1,156
HOUSING ADMIN	1,002	0.013	1,002		1,002		1,002
POLICE	466,063	6.057	466,063		466,063		466,063
FIRE	3,320,425	43.153	3,320,425		3,320,425		3,320,425
SOLID WASTE MGMT	74,911	0.973	74,911		74,911		74,911
LIBRARY	203,642	2.646	203,642		203,642		203,642
PARKS & RECREAT	3,356,341	43.620	3,356,341		3,356,341		3,356,341
Subtotal	7,694,487	100.000	7,694,487		7,694,487		7,694,487
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Total	7,694,487	100.000	\$7,694,487		\$7,694,487		\$7,694,487
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(A) Alloc basis: Depreciation Allowance

Source: Summary of Assets

City of Houston, Texas  
FY 2005 Full Cost Alloc. Plan  
EQUIPMENT DEPRECIATION  
Detail allocation of  
VEHICLES

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A ADMIN	80,281	0.220	\$80,281		\$80,281		\$80,281
INFORMATION TECH	67,996	0.186	67,996		67,996		67,996
AFFIRMATIVE ACT	12,500	0.034	12,500		12,500		12,500
MAYOR-EXECUTIVE	23,397	0.064	23,397		23,397		23,397
HUMAN RESOURCES	41,175	0.113	41,175		41,175		41,175
CONTROLLER	6,283	0.017	6,283		6,283		6,283
LEGAL	16,234	0.044	16,234		16,234		16,234
MUN COURTS-ADMIN	63,377	0.174	63,377		63,377		63,377
HEALTH ADMIN	945,848	2.600	945,848		945,848		945,848
PLANNING ADMIN	890,573	2.448	890,573		890,573		890,573
BUILDING SVCS	495,978	1.363	495,978		495,978		495,978
PW ECRE. ADMIN	127,169	0.349	127,169		127,169		127,169
HOUSING ADMIN	81,805	0.224	81,805		81,805		81,805
HEC 9-1-1 (218)	87,400	0.240	87,400		87,400		87,400
POLICE	14,170,474	38.961	14,170,474		14,170,474		14,170,474
FIRE	4,527,364	12.447	4,527,364		4,527,364		4,527,364
PW & ENG. OTHER	4,373,443	12.024	4,373,443		4,373,443		4,373,443
PW ECRE. DESIGN	710,779	1.954	710,779		710,779		710,779
PW ECRE. REAL ES	114,332	0.314	114,332		114,332		114,332
PW ECRE. PLANNIN	93,147	0.267	93,147		93,147		93,147
SOLID WASTE MGMT	6,044,342	16.618	6,044,342		6,044,342		6,044,342
LIBRARY	106,328	0.292	106,328		106,328		106,328
PARKS & RECREAT	3,290,512	9.047	3,290,512		3,290,512		3,290,512
Subtotal	36,370,737	100.000	36,370,737		36,370,737		36,370,737
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Total	36,370,737	100.000	\$36,370,737		\$36,370,737		\$36,370,737
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(A) Alloc basis: Depreciation Allowance

Source: Summary of Assets

City of Houston, Texas  
FY 2005 Full Cost Alloc. Plan  
EQUIPMENT DEPRECIATION  
Detail allocation of  
OTHER EQUIPMENT

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A ADMIN	105,146	1.306	\$105,146		\$105,146		\$105,146
INFORMATION TECH	29,089	0.361	29,089		29,089		29,089
CONTROLLER	1,410	0.017	1,410		1,410		1,410
MUN COURTS-ADMIN	33,149	0.412	33,149		33,149		33,149
HEALTH ADMIN	72,376	0.899	72,376		72,376		72,376
PLANNING ADMIN	1,220	0.015	1,220		1,220		1,220
BUILDING SVCS	6,663	0.082	6,663		6,663		6,663
PW ECRE. ADMIN	158,861	1.974	158,861		158,861		158,861
POLICE	363,993	4.524	363,993		363,993		363,993
FIRE	402,909	5.008	402,909		402,909		402,909
PW & ENG. OTHER	5,463,379	67.908	5,463,379		5,463,379		5,463,379
PW ECRE. DESIGN	887,917	11.036	887,917		887,917		887,917
PW ECRE. REAL ES	142,825	1.775	142,825		142,825		142,825
PW ECRE. PLANNIN	116,361	1.453	116,361		116,361		116,361
SOLID WASTE MGMT	82,816	1.029	82,816		82,816		82,816
LIBRARY	14,969	0.186	14,969		14,969		14,969
PARKS & RECREAT	162,112	2.015	162,112		162,112		162,112
Subtotal	8,045,195	100.000	8,045,195		8,045,195		8,045,195
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Total	8,045,195	100.000	\$8,045,195		\$8,045,195		\$8,045,195
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(A) Alloc basis: Depreciation Allowance

Source: Summary of Assets



City of Houston, Texas  
FY 2005 Full Cost Alloc. Plan  
EQUIPMENT DEPRECIATION  
Departmental Cost  
Allocation Summary

	Total	COMPUTER	OFFICE EQUIP	VEHICLES	OTHER EQUIPMENT
F&A ADMIN	\$405,944	\$218,719	\$1,798	\$80,281	\$105,146
INFORMATION TECH	1,320,360	1,213,763	9,512	67,996	29,089
AFFIRMATIVE ACT	14,609	2,109		12,500	
MAYOR-EXECUTIVE	23,397			23,397	
HUMAN RESOURCES	51,043	9,868		41,175	
CONTROLLER	38,195	29,389	1,113	6,283	1,410
LEGAL	60,794	26,239	18,321	16,234	
CITY COUNCIL	2,452	1,357	1,095		
MUN COURTS-ADMIN	112,620	6,338	9,756	63,377	33,149
HEALTH ADMIN	1,924,226	714,893	191,109	945,848	72,376
PLANNING ADMIN	1,312,624	382,588	38,243	890,573	1,220
BUILDING SVCS	520,147	16,350	1,156	495,978	6,663
PW ECRE. ADMIN	289,761	3,731		127,169	158,861
HOUSING ADMIN	96,530	13,723	1,002	81,805	
HRC 9-1-1 (218)	106,817	19,417		87,400	
POLICE	20,087,234	5,086,704	466,063	14,170,474	363,993
FIRE	9,921,772	1,671,074	3,320,425	4,527,364	402,909
PW & ENG. OTHER	9,965,147	128,325		4,373,443	5,463,379
PW ECRE. DESIGN	1,619,552	20,856		710,779	887,917
PW ECRE. REAL ES	260,512	3,355		114,332	142,825
PW ECRE. PLANNIN	212,241	2,733		93,147	116,361
SOLID WASTE MGMT	6,354,666	152,597	74,911	6,044,342	82,816
LIBRARY	483,830	158,891	203,642	106,328	14,969
PARKS & RECREAT	6,985,119	176,154	3,356,341	3,290,512	162,112
Direct Billed					
Total	\$62,169,592	\$10,059,173	\$7,694,487	\$36,370,737	\$8,045,195
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SCHEDULE 3.001

FY2005 FULL COST ALLOCATION PLAN

CITY OF HOUSTON

GENERAL CITYWIDE SERVICES

NATURE AND EXTENT OF SERVICES

Included in the General Citywide services are citywide costs that are not attributable to any specific department. The cost allocation bases are as follows:

- \* Insurance, Civilian (City contribution for health insurance for civilian retirees for all General Fund departments) - Number of civilian employees
- \* Insurance, Classified (City contribution for health insurance for General Fund classified retirees) - Number of classified employees
- \* Insurance Fees (Insurance premiums for General Fund property) - Size of General Fund operating expenditures
- \* Membership (Membership fees to organizations that benefit the entire city) - Number of employees (General Fund departments)
- \* Accounting and Auditing (Accounting and audit services that benefit the entire City, e.g. annual audit and special studies performed) - Total number of revenue and

expenditure transactions by department (Controller's Office data)

\* Computer Info./Contracting Services (Computer services that benefit the entire City, e.g. maintenance and upgrades of FMS and GHRS systems) - Total number of revenue and expenditure transactions by department (Controller's Office data)

\* Management Consulting Services (Various management studies) - Total number of revenue and expenditure transactions by department (Controller's Office data)

\* Interest on Borrowing (Interest expense for Tax and Revenue Anticipation Notes) - Size of General Fund operating expenditures

\* Claims and Judgments (Claims and settlements for General Fund departments) - Dollar amount related to litigation and payment of claims

\* Elections (Cost of all city elections) - Number of elected City officials

\* Legal Service Contracts - The actual dollar amount of expenditures.

City of Houston, Texas  
FY 2005 Full Cost Alloc. Plan  
GENERAL CITYWIDE SERVICES  
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$253,406,544			\$253,406,544
Deductions:				
CAPITAL OUTLAY				
Total deductions:				
Allocated additions:				
GENERAL CITYWIDE SERVICES		167,283	167,283	
F&A ADMINISTRATIVE SERVICES		523,323	523,323	
F&A PURCHASING SERVICES		615,170	615,170	
INFORMATION TECHNOLOGY		550,925	550,925	
F&A FINANCIAL SERVICES		268,911	268,911	
AFFIRMATIVE ACTION		76,429	76,429	
MAYOR'S OFFICE - EXECUTIVE		48,536	48,536	
CONTROLLER'S OFFICE		178,750	178,750	
LEGAL DEPT.		195,063	195,063	
CITY SECRETARY'S OFFICE		98,890	98,890	
CITY COUNCIL		511,619	511,619	
Total allocated additions:		3,234,899	3,234,899	3,234,899
Total to be allocated:	\$253,406,544	\$3,234,899		\$256,641,443
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City of Houston, Texas  
FY 2005 Full Cost Alloc. Plan  
GENERAL CITYWIDE SERVICES  
Schedule of costs to be  
allocated by function

	Total General & admin	INSUR.CIV.RETI	INSUR.CLASS.RE	INSUR. FEES	MEMBERSHIPS	ACCTG & AUDIT	COMPUT INFO/CON	MGT CONSULT SVC	INTEREST BORROW
Wages & benefits									
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FRINGE BENEFITS	\$ (33,730)		\$ (33,730)						
Other expense and cost									
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INSUR. CIV. RETIREE	9,625,750		9,625,750						
INSUR. CLASS. RETIR	11,826,620		11,826,620						
LONG-T DISABILITY	10,458		10,458						
INSURANCE FEES	1,454,983			1,454,983					
MEMBERSHIP & PROF.	717,973				717,973				
ACCOUNTING & AUDITI	693,433					693,433			
COMPUTER INF/CONTRA	(246)						(246)		
MGMT CONSULT. SVCS	1,339,946							1,339,946	
INTEREST BORROWING	3,216,046								3,216,046
CLAIMS & JUDGMENTS	4,634,146								
ELECTIONS	34,035								
ADVERTISING SVCS	219,407								
TAX APPRAISAL FEES	4,982,545								
TAX REFUNDS	10,348,862								
BILLING & COLL.SVCS	750,000								
Trans to Spec1	13,859,351								
Trans to PIB	160,850,000								
Trans to Certi of	17,150,000								
OTHERS	10,624,553								
CAPITAL OUTLAY									
LEGAL SVCS CONTRACT	1,102,412								
0									
Departmental									
Expenditures	253,406,544	9,602,478	11,826,620	1,454,983	717,973	693,433	(246)	1,339,946	3,216,046
Functional cost	253,406,544	9,602,478	11,826,620	1,454,983	717,973	693,433	(246)	1,339,946	3,216,046
Allocable costs	253,406,544	9,602,478	11,826,620	1,454,983	717,973	693,433	(246)	1,339,946	3,216,046

City of Houston, Texas  
FY 2005 Full Cost Alloc. Plan  
GENERAL CITYWIDE SERVICES  
Schedule of costs to be  
allocated by function

	CLAIMS/JUDGMEN	ELECTIONS	GENERAL GOVERNMENT	LEGAL SVCS CONT
Wages & benefits				
-----				
FRINGE BENEFITS				
Other expense and cost				
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INSUR. CIV. RETIREE				
INSUR. CLASS. RETIR				
LONG-T DISABILITY				
INSURANCE FEES				
MEMBERSHIP & PROF.				
ACCOUNTING & AUDITI				
COMPUTER INF/CONTRA				
MGMT CONSULT. SVCS				
INTEREST BORROWING				
CLAIMS & JUDGMENTS	4,634,146			
ELECTIONS		34,035		
ADVERTISING SVCS			219,407	
TAX APPRAISAL FEES			4,982,545	
TAX REFUNDS			10,348,862	
BILLING & COLL.SVCS			750,000	
Trans to Spec1			13,859,351	
Trans to PIB			160,850,000	
Trans to Certi of			17,150,000	
OTHERS			10,624,553	
CAPITAL OUTLAY				
LEGAL SVCS CONTRACT				1,102,412
0				
Departmental				
Expenditures	4,634,146	34,035	218,784,718	1,102,412
Functional cost	4,634,146	34,035	218,784,718	1,102,412
Allocable costs	4,634,146	34,035	218,784,718	1,102,412

City of Houston, Texas  
FY 2005 Full Cost Alloc. Plan  
GENERAL CITYWIDE SERVICES  
Schedule of costs to be  
allocated by function

	Total General & admn	INSUR.CIV.RETI	INSUR.CLASS.RE	INSUR. FEES	MEMBERSHIPS	ACCTG & AUDIT	COMPUT INFO/CON	MGT CONSULT SVC	INTEREST BORROW
Unallocated	\$ (218,784,718)								
1st Allocation	34,621,826	9,602,478	11,826,620	1,454,983	717,973	693,433	(246)	1,339,946	3,216,046
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Additions: 2nd									
Others	3,234,899	681,789	839,707	103,306	50,977	49,235	(16)	95,138	228,344
Allocable costs	3,234,899	681,789	839,707	103,306	50,977	49,235	(16)	95,138	228,344
Unallocated	(776,701)								
2nd Allocation	2,458,198	681,789	839,707	103,306	50,977	49,235	(16)	95,138	228,344
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Total allocated	\$37,080,024	\$10,284,267	\$12,666,327	\$1,558,289	\$768,950	\$742,668	\$ (262)	\$1,435,084	\$3,444,390
	=====	=====	=====	=====	=====	=====	=====	=====	=====

City of Houston, Texas  
FY 2005 Full Cost Alloc. Plan  
GENERAL CITYWIDE SERVICES  
Schedule of costs to be  
allocated by function

	CLAIMS/JUDGMEN	ELECTIONS	GENERAL GOVERNMENT	LEGAL SVCS CONT
Unallocated			\$ (218,784,718)	
1st Allocation	4,634,146	34,035		1,102,412
	-----	-----		-----
Additions: 2nd				
Others	329,031	2,417	776,701	78,270
Allocable costs	329,031	2,417	776,701	78,270
Unallocated			(776,701)	
2nd Allocation	329,031	2,417		78,270
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Total allocated	\$4,963,177	\$36,452		\$1,180,682
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City of Houston, Texas  
FY 2005 Full Cost Alloc. Plan  
GENERAL CITYWIDE SERVICES  
Detail allocation of  
INSUR.CIV.RETIR

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A ADMIN	32	0.360	\$34,650		\$34,650	\$2,460	\$37,110
F&A ADMIN SVCS	137	1.544	148,347		148,347	10,533	158,880
F&A PURCHASING S	59	0.665	63,887		63,887	4,536	68,423
INFORMATION TECH	155	1.747	167,838		167,838	11,917	179,755
F&A TAX & REVENUE	39	0.439	42,230		42,230	2,998	45,228
F&A FINANCIAL SE	37	0.417	40,064		40,064	2,845	42,909
AFFIRMATIVE ACT	27	0.304	29,236		29,236	2,076	31,312
MAYOR-EXECUTIVE	78	0.879	84,460		84,460	5,997	90,457
HUMAN RESOURCES	50	0.563	54,141		54,141	3,844	57,985
CONTROLLER	79	0.890	85,543		85,543	6,074	91,617
LEGAL	187	2.108	202,488		202,488	14,377	216,865
CITY SECRETARY	14	0.157	15,160		15,160	1,076	16,236
CITY COUNCIL	80	0.902	86,626		86,626	6,151	92,777
MUN COURTS-ADMIN	373	4.206	403,893		403,893	28,677	432,570
HEALTH ADMIN	118	1.330	127,773		127,773	9,072	136,845
PLANNING ADMIN	47	0.529	50,893		50,893	3,613	54,506
BUILDING SVCS	277	3.123	299,942		299,942	21,296	321,238
PW ECRE. ADMIN	14	0.157	15,160		15,160	1,076	16,236
HOUSING ADMIN	56	0.631	60,638		60,638	4,305	64,943
HEC 9-1-1 (218)	307	3.461	332,427		332,427	23,603	356,030
MUN COURTS-JUSTI	82	0.924	88,792		88,792	6,304	95,096
POLICE	1,459	16.452	1,579,839		1,579,839	112,171	1,692,010
FIRE	664	7.487	718,995		718,995	51,050	770,045
PW & ENG. OTHER	578	6.517	625,872		625,872	44,438	670,310
PW ECRE. DESIGN	240	2.706	259,878		259,878	18,452	278,330
PW ECRE. REAL ES	29	0.327	31,402		31,402	2,230	33,632
PW ECRE. PLANNIN	20	0.245	21,656		21,656	1,538	23,194
SOLID WASTE MGMT	515	5.807	557,654		557,654	39,594	597,248
HOUSING/COM. DEV	50	0.563	54,141		54,141	3,844	57,985
LIBRARY	576	6.495	623,706		623,706	44,284	667,990
PARKS & RECREAT	1,030	11.614	1,115,308		1,115,308	79,188	1,194,496
HEALTH/HUMAN SVS	1,233	13.903	1,335,121		1,335,121	94,795	1,429,916
PLANNING & DEV	226	2.548	244,718		244,718	17,375	262,093

City of Houston, Texas  
 FY 2005 Full Cost Alloc. Plan  
 GENERAL CITYWIDE SERVICES  
 Detail allocation of  
 INSUR.CIV.RETIR

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Subtotal	8,868	100.000	\$9,602,478		\$9,602,478	\$681,789	\$10,284,267
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Total	8,868	100.000	\$9,602,478		\$9,602,478	\$681,789	\$10,284,267
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(A) Alloc basis: Gen.Fund Depts' # of Civilian EE's /FTE's

Source: Human Resources & F&A Budget

City of Houston, Texas  
FY 2005 Full Cost Alloc. Plan  
GENERAL CITYWIDE SERVICES  
Detail allocation of  
INSUR.CLASS.RET

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
POLICE	5,451	61.090	\$7,224,802		\$7,224,802	\$512,971	\$7,737,773
FIRE	3,472	38.910	4,601,818		4,601,818	326,736	4,928,554
Subtotal	8,923	100.000	11,826,620		11,826,620	839,707	12,666,327
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Total	8,923	100.000	\$11,826,620		\$11,826,620	\$839,707	\$12,666,327
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(A) Alloc basis: Number of Classified Employees

Source: Human Resources Department

City of Houston, Texas  
FY 2005 Full Cost Alloc. Plan  
GENERAL CITYWIDE SERVICES  
Detail allocation of  
INSUR. FEES

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A ADMIN	2,841	0.248	\$3,612		\$3,612	\$256	\$3,868
F&A ADMIN SVCS	5,946	0.519	7,560		7,560	537	8,097
F&A PURCHASING S	3,095	0.270	3,935		3,935	279	4,214
INFORMATION TECH	11,059	0.966	14,060		14,060	998	15,058
F&A TAX & REVEVE	3,038	0.265	3,862		3,862	274	4,136
F&A FINANCIAL SE	2,548	0.222	3,240		3,240	230	3,470
AFFIRMATIVE ACT	1,808	0.157	2,299		2,299	163	2,462
MAYOR-EXECUTIVE	1,858	0.162	2,362		2,362	168	2,530
HUMAN RESOURCES	2,582	0.225	3,283		3,283	233	3,516
CONTROLLER	5,835	0.509	7,419		7,419	527	7,946
LEGAL	10,711	0.935	13,618		13,618	967	14,585
CITY SECRETARY	685	0.059	871		871	62	933
CITY COUNCIL	3,961	0.346	5,036		5,036	358	5,394
MUN COURTS-ADMIN	15,776	1.378	20,058		20,058	1,424	21,482
BUILDING SVCS	28,265	2.469	35,936		35,936	2,552	38,488
PW ECRE. ADMIN	2,011	0.175	2,557		2,557	182	2,739
MUN COURTS-JUSTI	3,925	0.342	4,990		4,990	354	5,344
POLICE	449,625	39.289	571,651		571,651	40,588	612,239
FIRE	279,618	24.433	355,505		355,505	25,241	380,746
PW & ENG. OTHER	69,160	6.043	87,930		87,930	6,243	94,173
PW FLEET MGT/118	9,688	0.846	12,317		12,317	875	13,192
PW ECRE. DESIGN	11,240	0.982	14,290		14,290	1,015	15,305
PW ECRE. REAL ES	1,808	0.157	2,299		2,299	163	2,462
PW ECRE. PLANNIN	1,473	0.144	1,871		1,871	132	2,003
SOLID WASTE MGMT	61,535	5.377	78,235		78,235	5,555	83,790
LIBRARY	33,486	2.926	42,574		42,574	3,023	45,597
PARKS & RECREAT	54,200	4.736	68,910		68,910	4,893	73,803
HEALTH/HUMAN SVS	51,413	4.492	65,366		65,366	4,641	70,007
PLANNING & DEV	15,209	1.328	19,337		19,337	1,373	20,710
Subtotal	1,144,399	100.000	1,454,983		1,454,983	103,306	1,558,289
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Total	1,144,399	100.000	\$1,454,983		\$1,454,983	\$103,306	\$1,558,289

City of Houston, Texas  
FY 2005 Full Cost Alloc. Plan  
GENERAL CITYWIDE SERVICES  
Detail allocation of  
INSUR. FEES

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
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(A) Alloc basis: General Fund Operating Expenditures

Source: FY 2003 CAFR

City of Houston, Texas  
FY 2005 Full Cost Alloc. Plan  
GENERAL CITYWIDE SERVICES  
Detail allocation of  
MEMBERSHIPS

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A ADMIN	32	0.179	\$1,291		\$1,291	\$92	\$1,383
F&A ADMIN SVCS	137	0.770	5,529		5,529	393	5,922
F&A PURCHASING S	59	0.331	2,381		2,381	169	2,550
INFORMATION TECH	155	0.871	6,255		6,255	444	6,699
F&A TAX & REVENUE	39	0.219	1,574		1,574	112	1,686
F&A FINANCIAL SE	37	0.207	1,493		1,493	106	1,599
AFFIRMATIVE ACT	27	0.151	1,090		1,090	77	1,167
MAYOR-EXECUTIVE	78	0.438	3,148		3,148	223	3,371
HUMAN RESOURCES	50	0.281	2,018		2,018	143	2,161
CONTROLLER	79	0.444	3,188		3,188	226	3,414
LEGAL	187	1.051	7,547		7,547	536	8,083
CITY SECRETARY	14	0.078	565		565	40	605
CITY COUNCIL	80	0.449	3,228		3,228	229	3,457
MUN COURTS-ADMIN	373	2.096	15,053		15,053	1,069	16,122
HEALTH ADMIN	118	0.663	4,762		4,762	338	5,100
PLANNING ADMIN	47	0.264	1,897		1,897	135	2,032
BUILDING SVCS	277	1.556	11,179		11,179	794	11,973
PW ECRE. ADMIN	14	0.078	565		565	40	605
HOUSING ADMIN	56	0.314	2,260		2,260	160	2,420
HEC 9-1-1 (218)	307	1.725	12,389		12,389	880	13,269
MUN COURTS-JUSTI	82	0.460	3,309		3,309	235	3,544
POLICE	6,910	38.839	278,860		278,860	19,799	298,659
FIRE	4,136	23.247	166,912		166,912	11,851	178,763
PW & ENG. OTHER	578	3.248	23,326		23,326	1,656	24,982
PW ECRE. DESIGN	240	1.348	9,685		9,685	688	10,373
PW ECRE. REAL ES	29	0.163	1,170		1,170	83	1,253
PW ECRE. PLANNIN	20	0.129	807		807	58	865
SOLID WASTE MGMT	515	2.894	20,783		20,783	1,476	22,259
HOUSING/COM. DEV	50	0.281	2,018		2,018	143	2,161
LIBRARY	576	3.237	23,245		23,245	1,650	24,895
PARKS & RECREAT	1,030	5.789	41,567		41,567	2,951	44,518
HEALTH/HUMAN SVS	1,233	6.930	49,759		49,759	3,533	53,292
PLANNING & DEV	226	1.270	9,120		9,120	648	9,768

City of Houston, Texas  
FY 2005 Full Cost Alloc. Plan  
GENERAL CITYWIDE SERVICES  
Detail allocation of  
MEMBERSHIPS

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Subtotal	17,791	100.000	\$717,973		\$717,973	\$50,977	\$768,950
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Total	17,791	100.000	\$717,973		\$717,973	\$50,977	\$768,950
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(A) Alloc basis: Gen.Fund Depts.'s # of EE's & FTE's (Depts.20 & 36)

Source: Human Resources Dept. & F&A FTE Report

City of Houston, Texas  
FY 2005 Full Cost Alloc. Plan  
GENERAL CITYWIDE SERVICES  
Detail allocation of  
ACCTG & AUDIT

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
GEN CITYWIDE SVC	74,045	8.227	\$57,054		\$57,054		\$57,054
F&A ADMIN	2,774	0.308	2,137		2,137	165	2,302
F&A ADMIN SVCS	5,803	0.644	4,471		4,471	346	4,817
F&A PURCHASING S	3,256	0.361	2,509		2,509	194	2,703
INFORMATION TECH	25,631	2.848	19,750		19,750	1,528	21,278
F&A TAX & REVENE	2,965	0.329	2,285		2,285	177	2,462
F&A FINANCIAL SE	2,487	0.276	1,916		1,916	148	2,064
AFFIRMATIVE ACT	914	0.101	704		704	54	758
MAYOR-EXECUTIVE	3,140	0.348	2,419		2,419	187	2,606
HUMAN RESOURCES	8,802	0.978	6,782		6,782	525	7,307
CONTROLLER	76,920	8.547	59,270		59,270	4,586	63,856
LEGAL	5,718	0.635	4,406		4,406	341	4,747
CITY SECRETARY	452	0.050	348		348	27	375
CITY COUNCIL	4,169	0.463	3,212		3,212	249	3,461
MUN COURTS-ADMIN	8,874	0.986	6,838		6,838	529	7,367
BUILDING SVCS	27,332	3.037	21,060		21,060	1,629	22,689
PW ECRE. ADMIN	1,347	0.149	1,038		1,038	80	1,118
HEC 9-1-1 (218)	1,549	0.172	1,194		1,194	92	1,286
MUN COURTS-JUSTI	2,098	0.233	1,617		1,617	125	1,742
POLICE	47,473	5.275	36,580		36,580	2,830	39,410
FIRE	64,107	7.123	49,397		49,397	3,822	53,219
PW & ENG. OTHER	46,351	5.150	35,715		35,715	2,763	38,478
PW FLEET MGT/118	14,717	1.635	11,340		11,340	877	12,217
HOUSTON TRANSTAR	1,639	0.182	1,263		1,263	98	1,361
PW DRAIN MGT/227	25,902	2.878	19,958		19,958	1,544	21,502
PW PUB UTIL./701	116,947	12.995	90,112		90,112	6,972	97,084
PW ECRE. DESIGN	7,533	0.837	5,804		5,804	449	6,253
PW ECRE. REAL ES	1,212	0.134	934		934	72	1,006
PW ECRE. PLANNIN	987	0.127	763		763	60	823
SOLID WASTE MGMT	20,721	2.302	15,966		15,966	1,235	17,201
AVIATION	38,525	4.280	29,685		29,685	2,297	31,982
HOUSING/COM. DEV	7,660	0.851	5,902		5,902	457	6,359
LIBRARY	21,501	2.389	16,567		16,567	1,282	17,849
PARKS & RECREAT	41,092	4.566	31,663		31,663	2,450	34,113



City of Houston, Texas  
FY 2005 Full Cost Alloc. Plan  
GENERAL CITYWIDE SERVICES  
Detail allocation of  
ACCTG & AUDIT

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
HEALTH/HUMAN SVS	46,685	5.187	\$35,972		\$35,972	\$2,783	\$38,755
CONVENTION/ENTER	10,788	1.198	8,313		8,313	643	8,956
INSURANCE MGMT	779	0.086	600		600	46	646
CABLE TV (208)	957	0.106	737		737	57	794
PLANNING & DEV	6,060	0.673	4,669		4,669	361	5,030
P/D.SIGN ADM 210	1,058	0.117	815		815	63	878
P/D.BLDG INS 214	5,617	0.624	4,328		4,328	335	4,663
HEALTH BENEf-888	85,049	9.450	65,533		65,533	5,070	70,603
HR, WORKERS' COM	24,395	2.710	18,797		18,797	1,454	20,251
LEGAL, PROPERTY	3,521	0.391	2,713		2,713	210	2,923
LEGAL, WORKERS'C	76	0.008	59		59	5	64
LONG-TERM DISABI	309	0.034	238		238	18	256
Subtotal	899,937	100.000	693,433		693,433	49,235	742,668
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Total	899,937	100.000	\$693,433		\$693,433	\$49,235	\$742,668
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(A) Alloc basis: Total # of Revenue & Expenditure Transactions by Dept.

Source: Controller's Office, Transaction Count Report

City of Houston, Texas  
FY 2005 Full Cost Alloc. Plan  
GENERAL CITYWIDE SERVICES  
Detail allocation of  
COMPUT INFO/CON

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
GEN CITYWIDE SVC	74,045	8.227	\$ (19)		\$ (19)		\$ (19)
F&A ADMIN	2,774	0.308					
F&A ADMIN SVCS	5,803	0.644	(1)		(1)		(1)
F&A PURCHASING S	3,256	0.361					
INFORMATION TECH	25,631	2.848	(6)		(6)		(6)
F&A TAX & REVENUE	2,965	0.329					
F&A FINANCIAL SE	2,487	0.276					
AFFIRMATIVE ACT	914	0.101					
MAYOR-EXECUTIVE	3,140	0.348					
HUMAN RESOURCES	8,802	0.978	(1)		(1)		(1)
CONTROLLER	76,920	8.547	(20)		(20)		(20)
LEGAL	5,718	0.635	(1)		(1)		(1)
CITY SECRETARY	452	0.050					
CITY COUNCIL	4,169	0.463					
MUN COURTS-ADMIN	8,874	0.986	(1)		(1)		(1)
BUILDING SVCS	27,332	3.037	(6)		(6)		(6)
PW ECRE. ADMIN	1,347	0.149					
HEC 9-1-1 (218)	1,549	0.172					
MUN COURTS-JUSTI	2,098	0.233					
POLICE	47,473	5.275	(12)		(12)		(12)
FIRE	64,107	7.123	(17)		(17)		(17)
PW & ENG. OTHER	46,351	5.150	(12)		(12)		(12)
PW FLEET MGT/118	14,717	1.635	(3)		(3)		(3)
HOUSTON TRANSTAR	1,639	0.182					
PW DRAIN MGT/227	25,902	2.878	(6)		(6)		(6)
PW PUB UTIL./701	116,947	12.995	(31)		(31)	(15)	(46)
PW ECRE. DESIGN	7,533	0.855	(35)		(35)		(35)
PW ECRE. REAL ES	1,212	0.134					
PW ECRE. PLANNIN	987	0.109					
SOLID WASTE MGMT	20,721	2.302	(5)		(5)		(5)
AVIATION	38,525	4.280	(10)		(10)		(10)
HOUSING/COM. DEV	7,660	0.851	(1)		(1)		(1)
LIBRARY	21,501	2.389	(5)		(5)		(5)
PARKS & RECREAT	41,092	4.566	(10)		(10)		(10)

City of Houston, Texas  
FY 2005 Full Cost Alloc. Plan  
GENERAL CITYWIDE SERVICES  
Detail allocation of  
COMPUT INFO/CON

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
HEALTH/HUMAN SVS	46,685	5.187	\$ (12)		\$ (12)		\$ (12)
CONVENTION/ENTER	10,788	1.198	(2)		(2)		(2)
INSURANCE MGMT	779	0.086					
CABLE TV (208)	957	0.106					
PLANNING & DEV	6,060	0.673	(1)		(1)		(1)
P/D.SIGN ADM 210	1,058	0.117					
P/D.BLDG INS 214	5,617	0.624	(1)		(1)		(1)
HEALTH BENEF-888	85,049	9.450	(22)		(22)	(1)	(23)
HR, WORKERS' COM	24,395	2.710	(6)		(6)		(6)
LEGAL, PROPERTY	3,521	0.391					
LEGAL, WORKERS' C	76	0.008					
LONG-TERM DISABI	309	0.034					
Subtotal	899,937	100.000	(246)		(246)	(16)	(262)
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Total	899,937	100.000	\$ (246)		\$ (246)	\$ (16)	\$ (262)
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Total # of Revenue & Expenditure Transactions by Dept.

Source: Controller's Office, Transaction Count Report

City of Houston, Texas  
FY 2005 Full Cost Alloc. Plan  
GENERAL CITYWIDE SERVICES  
Detail allocation of  
MGT CONSULT SVC

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
GEN CITYWIDE SVC	74,045	8.227	\$110,248		\$110,248		\$110,248
F&A ADMIN	2,774	0.308	4,130		4,130	320	4,450
F&A ADMIN SVCS	5,803	0.644	8,640		8,640	668	9,308
F&A PURCHASING S	3,256	0.361	4,848		4,848	375	5,223
INFORMATION TECH	25,631	2.848	38,163		38,163	2,953	41,116
F&A TAX & REVENUE	2,965	0.329	4,415		4,415	342	4,757
F&A FINANCIAL SE	2,487	0.276	3,703		3,703	286	3,989
AFFIRMATIVE ACT	914	0.101	1,361		1,361	105	1,466
MAYOR-EXECUTIVE	3,140	0.348	4,675		4,675	362	5,037
HUMAN RESOURCES	8,802	0.978	13,106		13,106	1,014	14,120
CONTROLLER	76,920	8.547	114,529		114,529	8,861	123,390
LEGAL	5,718	0.635	8,514		8,514	659	9,173
CITY SECRETARY	452	0.050	673		673	52	725
CITY COUNCIL	4,169	0.463	6,207		6,207	480	6,687
MUN COURTS-ADMIN	8,874	0.986	13,213		13,213	1,022	14,235
BUILDING SVCS	27,332	3.037	40,696		40,696	3,148	43,844
PW ECRE. ADMIN	1,347	0.149	2,006		2,006	155	2,161
HEC 9-1-1 (218)	1,549	0.172	2,306		2,306	178	2,484
MUN COURTS-JUSTI	2,098	0.233	3,124		3,124	242	3,366
POLICE	47,473	5.275	70,684		70,684	5,469	76,153
FIRE	64,107	7.123	95,451		95,451	7,385	102,836
PW & ENG. OTHER	46,351	5.150	69,014		69,014	5,339	74,353
PW FLEET MGT/118	14,717	1.635	21,913		21,913	1,695	23,608
HOUSTON TRANSTAR	1,639	0.182	2,440		2,440	189	2,629
PW DRAIN MGT/227	25,902	2.878	38,566		38,566	2,984	41,550
PW PUB UTIL./701	116,947	12.995	174,126		174,126	13,472	187,598
PW ECRE. DESIGN	7,533	0.837	11,216		11,216	868	12,084
PW ECRE. REAL ES	1,212	0.134	1,805		1,805	140	1,945
PW ECRE. PLANNIN	987	0.127	1,468		1,468	111	1,579
SOLID WASTE MGMT	20,721	2.302	30,852		30,852	2,387	33,239
AVIATION	38,525	4.280	57,361		57,361	4,438	61,799
HOUSING/COM. DEV	7,660	0.851	11,405		11,405	882	12,287
LIBRARY	21,501	2.389	32,014		32,014	2,477	34,491
PARKS & RECREAT	41,092	4.566	61,183		61,183	4,734	65,917

City of Houston, Texas  
FY 2005 Full Cost Alloc. Plan  
GENERAL CITYWIDE SERVICES  
Detail allocation of  
MGT CONSULT SVC

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
HEALTH/HUMAN SVS	46,685	5.187	\$69,511		\$69,511	\$5,378	\$74,889
CONVENTION/ENTER	10,788	1.198	16,063		16,063	1,243	17,306
INSURANCE MGMT	779	0.086	1,160		1,160	90	1,250
CABLE TV (208)	957	0.106	1,425		1,425	110	1,535
PLANNING & DEV	6,060	0.673	9,023		9,023	698	9,721
P/D.SIGN ADM 210	1,058	0.117	1,575		1,575	122	1,697
P/D.BLDG INS 214	5,617	0.624	8,363		8,363	647	9,010
HEALTH BENEF-888	85,049	9.450	126,632		126,632	9,797	136,429
HR, WORKERS' COM	24,395	2.710	36,323		36,323	2,810	39,133
LEGAL, PROPERTY	3,521	0.391	5,243		5,243	406	5,649
LEGAL, WORKERS'C	76	0.008	113		113	9	122
LONG-TERM DISABI	309	0.034	460		460	36	496
Subtotal	899,937	100.000	1,339,946		1,339,946	95,138	1,435,084
	-----	-----	-----	-----	-----	-----	-----
Total	899,937	100.000	\$1,339,946		\$1,339,946	\$95,138	\$1,435,084
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Total # of Revenue & Expenditure Transactions by Dept.

Source: Controller's Office, Transaction Count Report

City of Houston, Texas  
FY 2005 Full Cost Alloc. Plan  
GENERAL CITYWIDE SERVICES  
Detail allocation of  
INTEREST BORROW

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A ADMIN	2,841	0.248	\$7,984		\$7,984	\$567	\$8,551
F&A ADMIN SVCS	5,946	0.519	16,710		16,710	1,186	17,896
F&A PURCHASING S	3,095	0.270	8,698		8,698	618	9,316
INFORMATION TECH	11,059	0.966	31,079		31,079	2,207	33,286
F&A TAX & REVENUE	3,038	0.265	8,538		8,538	606	9,144
F&A FINANCIAL SE	2,548	0.222	7,161		7,161	508	7,669
AFFIRMATIVE ACT	1,808	0.157	5,081		5,081	361	5,442
MAYOR-EXECUTIVE	1,858	0.162	5,221		5,221	371	5,592
HUMAN RESOURCES	2,582	0.225	7,256		7,256	515	7,771
CONTROLLER	5,835	0.509	16,398		16,398	1,164	17,562
LEGAL	10,711	0.935	30,101		30,101	2,137	32,238
CITY SECRETARY	685	0.059	1,925		1,925	137	2,062
CITY COUNCIL	3,961	0.346	11,131		11,131	790	11,921
MUN COURTS-ADMIN	15,776	1.378	44,334		44,334	3,148	47,482
BUILDING SVCS	28,265	2.469	79,432		79,432	5,640	85,072
PW ECRE. ADMIN	2,011	0.175	5,651		5,651	401	6,052
MUN COURTS-JUSTI	3,925	0.342	11,030		11,030	783	11,813
POLICE	449,625	39.289	1,263,558		1,263,558	89,714	1,353,272
FIRE	279,618	24.433	785,796		785,796	55,793	841,589
PW & ENG. OTHER	69,160	6.043	194,357		194,357	13,800	208,157
PW FLBET MGT/118	9,688	0.846	27,226		27,226	1,933	29,159
PW ECRE. DESIGN	11,240	0.982	31,587		31,587	2,243	33,830
PW ECRE. REAL ES	1,808	0.157	5,081		5,081	361	5,442
PW ECRE. PLANNIN	1,473	0.144	4,139		4,139	292	4,431
SOLID WASTE MGMT	61,535	5.377	172,929		172,929	12,278	185,207
LIBRARY	33,486	2.926	94,104		94,104	6,682	100,786
PARKS & RECREAT	54,200	4.736	152,315		152,315	10,815	163,130
HEALTH/HUMAN SVS	51,413	4.492	144,483		144,483	10,259	154,742
PLANNING & DEV	15,209	1.328	42,741		42,741	3,035	45,776
Subtotal	1,144,399	100.000	3,216,046		3,216,046	228,344	3,444,390
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Total	1,144,399	100.000	\$3,216,046		\$3,216,046	\$228,344	\$3,444,390

City of Houston, Texas  
FY 2005 Full Cost Alloc. Plan  
GENERAL CITYWIDE SERVICES  
Detail allocation of  
INTEREST BORROW

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: General Fund Operating Expenditures

Source: FY 2003 CAFR

City of Houston, Texas  
FY 2005 Full Cost Alloc. Plan  
GENERAL CITYWIDE SERVICES  
Detail allocation of  
CLAIMS/JUDGMENT

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
MUN COURTS-ADMIN	19,482	1.238	\$57,390		\$57,390	\$4,075	\$61,465
BUILDING SVCS	1,819	0.115	5,358		5,358	380	5,738
PW ECRE. ADMIN	4,917	0.312	14,484		14,484	1,028	15,512
POLICE	893,469	56.795	2,631,980		2,631,980	186,874	2,818,854
FIRE	146,423	9.307	431,333		431,333	30,625	461,958
PW & ENG. OTHER	268,304	17.055	790,370		790,370	56,117	846,487
PW DRAIN MGT/227	5,756	0.365	16,956		16,956	1,204	18,160
PW ECRE. DESIGN	27,484	1.747	80,962		80,962	5,748	86,710
PW ECRE. REAL ES	4,421	0.281	13,023		13,023	925	13,948
PW ECRE. PLANNIN	3,602	0.236	10,613		10,613	756	11,369
SOLID WASTE MGMT	97,285	6.184	286,582		286,582	20,348	306,930
PARKS & RECREAT	38,146	2.424	112,370		112,370	7,978	120,348
HEALTH/HUMAN SVS	39,149	2.488	115,325		115,325	8,188	123,513
PLANNING & DEV	19,380	1.231	57,090		57,090	4,053	61,143
P/D.BLDG INS 214	3,500	0.222	10,310		10,310	732	11,042
Subtotal	1,573,137	100.000	4,634,146		4,634,146	329,031	4,963,177
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Total	1,573,137	100.000	\$4,634,146		\$4,634,146	\$329,031	\$4,963,177
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: \$ Amount of Claims and Judgments

Source: Legal Department



City of Houston, Texas  
FY 2005 Full Cost Alloc. Plan  
GENERAL CITYWIDE SERVICES  
Detail allocation of  
ELECTIONS

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
MAYOR-EXECUTIVE	1	6.250	\$2,127		\$2,127	\$151	\$2,278
CONTROLLER	1	6.250	2,127		2,127	151	2,278
CITY COUNCIL	14	87.500	29,781		29,781	2,115	31,896
Subtotal	16	100.000	34,035		34,035	2,417	36,452
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Total	16	100.000	\$34,035		\$34,035	\$2,417	\$36,452
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Number of Elected City Officials

Source: City Charter

City of Houston, Texas  
FY 2005 Full Cost Alloc. Plan  
GENERAL CITYWIDE SERVICES  
Detail allocation of  
LEGAL SVCS CONT

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A ADMIN	3,265	1.574	\$17,353		\$17,353	\$1,232	\$18,585
F&A ADMIN SVCS	6,830	3.292	36,301		36,301	2,577	38,878
F&A PURCHASING S	3,557	1.714	18,905		18,905	1,342	20,247
F&A TAX & REVENE	3,491	1.683	18,554		18,554	1,317	19,871
F&A FINANCIAL SE	2,928	1.411	15,562		15,562	1,105	16,667
MAYOR-EXECUTIVE	56,151	27.071	298,436		298,436	21,189	319,625
HUMAN RESOURCES	5,000	2.416	26,575		26,575	1,887	28,462
MUN COURTS-ADMIN	3,333	1.606	17,714		17,714	1,258	18,972
POLICE	52,487	25.304	278,962		278,962	19,806	298,768
FIRE	61,673	29.733	327,784		327,784	23,272	351,056
HEALTH/HUMAN SVS	8,705	4.196	46,266		46,266	3,285	49,551
Subtotal	207,420	100.000	1,102,412		1,102,412	78,270	1,180,682
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Total	207,420	100.000	\$1,102,412		\$1,102,412	\$78,270	\$1,180,682
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Service Contracts Expenditures

Source: Legal Department

City of Houston, Texas  
FY 2005 Full Cost Alloc. Plan  
GENERAL CITYWIDE SERVICES  
Departmental Cost  
Allocation Summary

	Total	INSUR.CIV.RETI	INSUR.CLASS.RE	INSUR. FEES	MEMBERSHIPS	ACCTG & AUDIT	COMPUT INFO/CON	MGT CONSULT SVC	INTEREST BORROW	CLAIMS/JUDGMEN
GEN CITYWIDE SVC	\$167,283					\$57,054	\$ (19)	\$110,248		
F&A ADMIN	76,249	37,110		3,868	1,383	2,302		4,450	8,551	
F&A ADMIN SVCS	243,797	158,880		8,097	5,922	4,817	(1)	9,308	17,896	
F&A PURCHASING S	112,676	68,423		4,214	2,550	2,703		5,223	9,316	
INFORMATION TECH	297,186	179,755		15,058	6,699	21,278	(6)	41,116	33,286	
F&A TAX & REVENUE	87,284	45,228		4,136	1,686	2,462		4,757	9,144	
F&A FINANCIAL SE	78,367	42,909		3,470	1,599	2,064		3,989	7,669	
AFFIRMATIVE ACT	42,607	31,312		2,462	1,167	758		1,466	5,442	
MAYOR-EXECUTIVE	431,496	90,457		2,530	3,371	2,606		5,037	5,592	
HUMAN RESOURCES	121,321	57,985		3,516	2,161	7,307	(1)	14,120	7,771	
CONTROLLER	310,043	91,617		7,946	3,414	63,856	(20)	123,390	17,562	
LEGAL	285,690	216,865		14,585	8,083	4,747	(1)	9,173	32,238	
CITY SECRETARY	20,936	16,236		933	605	375		725	2,062	
CITY COUNCIL	155,593	92,777		5,394	3,457	3,461		6,687	11,921	
MUN COURTS-ADMIN	619,694	432,570		21,482	16,122	7,367	(1)	14,235	47,482	61,465
HEALTH ADMIN	141,945	136,845			5,100					
PLANNING ADMIN	56,538	54,506			2,032					
BUILDING SVCS	529,036	321,238		38,488	11,973	22,689	(6)	43,844	85,072	5,738
PW ECRE. ADMIN	44,423	16,236		2,739	605	1,118		2,161	6,052	15,512
HOUSING ADMIN	67,363	64,943			2,420					
HEC 9-1-1 (218)	373,069	356,030			13,269	1,286		2,484		
MUN COURTS-JUSTI	120,905	95,096		5,344	3,544	1,742		3,366	11,813	
POLICE	14,927,126	1,692,010	7,737,773	612,239	298,659	39,410	(12)	76,153	1,353,272	2,818,854
FIRE	8,068,749	770,045	4,928,554	380,746	178,763	53,219	(17)	102,836	841,589	461,958
PW & ENG. OTHER	1,956,928	670,310		94,173	24,982	38,478	(12)	74,353	208,157	846,487
PW FLEET MGT/118	78,173			13,192		12,217	(3)	23,608	29,159	
HOUSTON TRANSTAR	3,990					1,361		2,629		
PW DRAIN MGT/227	81,206					21,502	(6)	41,550		18,160
PW PUB UTIL./701	284,636					97,084	(46)	187,598		
PW ECRE. DESIGN	442,850	278,330		15,305	10,373	6,253	(35)	12,084	33,830	86,710
PW ECRE. REAL ES	59,688	33,632		2,462	1,253	1,006		1,945	5,442	13,948
PW ECRE. PLANNIN	44,264	23,194		2,003	865	823		1,579	4,431	11,369
SOLID WASTE MGMT	1,245,869	597,248		83,790	22,259	17,201	(5)	33,239	185,207	306,930
AVIATION	93,771					31,982	(10)	61,799		
HOUSING/COM. DEV	78,791	57,985			2,161	6,359	(1)	12,287		

City of Houston, Texas  
 FY 2005 Full Cost Alloc. Plan  
 GENERAL CITYWIDE SERVICES  
 Departmental Cost  
 Allocation Summary

	ELECTIONS	LEGAL SVCS CONT
GEN CITYWIDE SVC		
F&A ADMIN		18,585
F&A ADMIN SVCS		38,878
F&A PURCHASING S		20,247
INFORMATION TECH		
F&A TAX & REVENUE		19,871
F&A FINANCIAL SE		16,667
AFFIRMATIVE ACT		
MAYOR-EXECUTIVE	2,278	319,625
HUMAN RESOURCES		28,462
CONTROLLER	2,278	
LEGAL		
CITY SECRETARY		
CITY COUNCIL	31,896	
MUN COURTS-ADMIN		18,972
HEALTH ADMIN		
PLANNING ADMIN		
BUILDING SVCS		
PW ECRE. ADMIN		
HOUSING ADMIN		
HRC 9-1-1 (218)		
MUN COURTS-JUSTI		
POLICE		298,768
FIRE		351,056
PW & ENG. OTHER		
PW FLEET MGT/118		
HOUSTON TRANSTAR		
PW DRAIN MGT/227		
PW PUB UTIL./701		
PW ECRE. DESIGN		
PW ECRE. REAL ES		
PW ECRE. PLANNIN		
SOLID WASTE MGMT		
AVIATION		
HOUSING/COM. DEV		

City of Houston, Texas  
FY 2005 Full Cost Alloc. Plan  
GENERAL CITYWIDE SERVICES  
Departmental Cost  
Allocation Summary

	Total	INSUR.CIV.RETI	INSUR.CLASS.RE	INSUR. FEES	MEMBERSHIPS	ACCTG & AUDIT	COMPUT INFO/CON	MGT CONSULT SVC	INTEREST CLAIMS/JUDGMEN BORROW
LIBRARY	\$891,603	\$667,990		\$45,597	\$24,895	\$17,849	\$(5)	\$34,491	\$100,786
PARKS & RECREAT	1,696,315	1,194,496		73,803	44,518	34,113	(10)	65,917	163,130
HEALTH/HUMAN SVS	1,994,653	1,429,916		70,007	53,292	38,755	(12)	74,889	154,742
CONVENTION/ENTER	26,260					8,956	(2)	17,306	
INSURANCE MGMT	1,896					646		1,250	
CABLE TV (208)	2,329					794		1,535	
PLANNING & DEV	414,240	262,093		20,710	9,768	5,030	(1)	9,721	45,776
P/D.SIGN ADM 210	2,575					878		1,697	
P/D.BLDG INS 214	24,714					4,663	(1)	9,010	
HEALTH BENEF-888	207,009					70,603	(23)	136,429	
HR, WORKERS' COM	59,378					20,251	(6)	39,133	
LEGAL, PROPERTY	8,572					2,923		5,649	
LEGAL, WORKERS' C	186					64		122	
LONG-TERM DISABI	752					256		496	

Direct Billed

Total	\$37,080,024	\$10,284,267	\$12,666,327	\$1,558,289	\$768,950	\$742,668	\$(262)	\$1,435,084	\$3,444,390	\$4,963,177
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City of Houston, Texas  
FY 2005 Full Cost Alloc. Plan  
GENERAL CITYWIDE SERVICES  
Departmental Cost  
Allocation Summary

	ELECTIONS	LEGAL SVCS CONT
LIBRARY		
PARKS & RECREAT		
HEALTH/HUMAN SVS		49,551
CONVENTION/ENTER		
INSURANCE MGMT		
CABLE TV (208)		
PLANNING & DEV		
P/D.SIGN ADM 210		
P/D.BLDG INS 214		
HEALTH BENEF-888		
HR, WORKERS' COM		
LEGAL, PROPERTY		
LEGAL, WORKERS' C		
LONG-TERM DISABI		
Direct Billed		
Total	\$36,452	\$1,180,682
	=====	=====

SCHEDULE 4.001

FY2005 FULL COST ALLOCATION PLAN

CITY OF HOUSTON

FINANCE AND ADMINISTRATION - ADMINISTRATION

NATURE AND EXTENT OF SERVICES

The Director's Office of the Finance and Administration Department (F&A) implements and monitors policies, procedures, and other controls regarding financial, administrative, and regulatory and fiduciary affairs of the City of Houston. The costs are allocated as follows:

- \* Department Administration - The number of employees assigned to each division is the basis for cost allocation.
- \* Economic Development - The costs are allocated to the Mayor's Office - Executive.

City of Houston, Texas  
FY 2005 Full Cost Alloc. Plan  
F&A ADMINISTRATION  
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$2,841,364			\$2,841,364
Deductions:				
CAPITAL OUTLAY				
Total deductions:				
Allocated additions:				
EQUIPMENT DEPRECIATION	405,944		405,944	
GENERAL CITYWIDE SERVICES	71,157	5,092	76,249	
F&A ADMINISTRATIVE SERVICES		64,180	64,180	
F&A PURCHASING SERVICES		125,335	125,335	
INFORMATION TECHNOLOGY		146,308	146,308	
F&A TAX AND REVENUE		8,548	8,548	
F&A FINANCIAL SERVICES		9,354	9,354	
AFFIRMATIVE ACTION		3,981	3,981	
MAYOR'S OFFICE - EXECUTIVE		6,399	6,399	
HUMAN RESOURCES		22,090	22,090	
CONTROLLER'S OFFICE		14,725	14,725	
LEGAL DEPT.		123,998	123,998	
CITY SECRETARY'S OFFICE		1,109	1,109	
CITY COUNCIL		5,736	5,736	
BUILDING SERVICES		9,386	9,386	
CONVENTION/ENTERTAIN. RENTAL		874	874	
Total allocated additions:	477,101	547,115	1,024,216	1,024,216
Total to be allocated:	\$3,318,465	\$547,115		\$3,865,580
	=====	=====		=====



City of Houston, Texas  
FY 2005 Full Cost Alloc. Plan  
F&A ADMINISTRATION  
Schedule of costs to be  
allocated by function

	Total General & admin	DEPT. ADMIN	ECONOMIC DEVEL
Wages & benefits			
-----			
SALARIES & WAGES	\$2,082,677	\$1,931,782	\$150,895
FRINGE BENEFITS	502,857	465,653	37,204
Other expense and cost			
-----			
SUPPLIES	52,842	52,842	
OTHER CHARGES	202,988	202,763	225
CAPITAL OUTLAY			
Departmental			
Expenditures	2,841,364	2,653,040	188,324
Functional cost	2,841,364	2,653,040	188,324
Additions: 1st			
Others	477,101	477,101	
Reallocate admin		(477,101)	445,479
Allocable costs	3,318,465	3,098,519	31,622
1st Allocation	3,318,465	3,098,519	219,946
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Additions: 2nd			
Others	547,115	547,115	
Reallocate admin		(547,115)	510,853
Allocable costs	547,115	510,853	36,262
2nd Allocation	547,115	510,853	36,262
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City of Houston, Texas  
FY 2005 Full Cost Alloc. Plan  
F&A ADMINISTRATION  
Schedule of costs to be  
allocated by function

	Total General & admin	DEPT. ADMIN	ECONOMIC DEVEL
Total allocated	\$3,865,580	\$3,609,372	\$256,208
	=====	=====	=====

City of Houston, Texas  
FY 2005 Full Cost Alloc. Plan  
F&A ADMINISTRATION  
Detail allocation of  
DEPT. ADMIN

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A ADMIN SVCS	137	49.637	\$1,538,033		\$1,538,033	\$253,576	\$1,791,609
F&A PURCHASING S	59	21.379	662,365		662,365	109,203	771,568
F&A TAX & REVENUE	39	14.130	437,834		437,834	72,186	510,020
F&A FINANCIAL SE	37	13.405	415,381		415,381	68,484	483,865
INSURANCE MGMT	4	1.449	44,906		44,906	7,404	52,310
Subtotal	276	100.000	3,098,519		3,098,519	510,853	3,609,372
	-----	-----	-----	-----	-----	-----	-----
Total	276	100.000	\$3,098,519		\$3,098,519	\$510,853	\$3,609,372
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Number of Employees

Source: Human Resources

City of Houston, Texas  
FY 2005 Full Cost Alloc. Plan  
F&A ADMINISTRATION  
Detail allocation of  
ECONOMIC DEVEL

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
MAYOR-EXECUTIVE	100	100.000	\$219,946		\$219,946	\$36,262	\$256,208
Subtotal	100	100.000	219,946		219,946	36,262	256,208
	-----	-----	-----	-----	-----	-----	-----
Total	100	100.000	\$219,946		\$219,946	\$36,262	\$256,208
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: 100% to Mayor's Office - Executive

City of Houston, Texas  
FY 2005 Full Cost Alloc. Plan  
F&A ADMINISTRATION  
Departmental Cost  
Allocation Summary

	Total	DEPT. ADMIN	ECONOMIC DEVEL
F&A ADMIN SVCS	\$1,791,609	\$1,791,609	
F&A PURCHASING S	771,568	771,568	
F&A TAX & REVENUE	510,020	510,020	
F&A FINANCIAL SE	483,865	483,865	
MAYOR-EXECUTIVE	256,208		256,208
INSURANCE MGMT	52,310	52,310	
Direct Billed			
Total	\$3,865,580	\$3,609,372	\$256,208
	=====	=====	=====